
HOUSE BILL No. 1714

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1; IC 6-1.5; IC 36-2-9-20.

Synopsis: Indiana board of tax review matters. Allows approval of a late filed or an incomplete application for an economic revitalization deduction or an enterprise zone inventory credit. Removes the department of local government finance and the Indiana board of tax review (IBTR) from the review process for economic revitalization area deductions and enterprise zone inventory credits. Allows a county assessor to intervene or represent the township assessor in review proceedings before the IBTR. Permits the IBTR to make a final determination based on a stipulation. Allows, if the time for the IBTR to issue a final determination expires, the petitioner to wait for a determination or file for de novo review in the tax court. Expands the rulemaking authority of the IBTR. Establishes filing fees for appeals to the IBTR. Increases the sales disclosure form fee to \$15, and uses the additional revenue to pay for voluntary arbitration of IBTR appeals.

Effective: July 1, 2003.

Klinker, Scholer, Saunders

January 21, 2003, read first time and referred to Committee on Ways and Means.

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First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

HOUSE BILL No. 1714

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-5.5-4, AS AMENDED BY P.L.178-2002,
2 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2003]: Sec. 4. (a) A person filing a sales disclosure form
4 under this chapter shall pay a fee of ~~five~~ **fifteen** dollars (~~\$5~~) (**\$15**) to
5 the county auditor.

6 (b) ~~Eighty~~ **Twenty-six and seven-tenths** percent (~~80%~~) (**26.7%**) of
7 the revenue collected under this section and section 12 of this chapter
8 shall be deposited in the county sales disclosure fund established under
9 section 4.5 of this chapter. ~~Twenty Six and seven-tenths~~ percent (~~20%~~)
10 (**6.7%**) of the revenue shall be transferred to the ~~state~~ **treasurer of state**
11 for deposit in the ~~state~~ **assessment training** fund established under
12 section 4.7 of this chapter. **Sixty-six and six-tenths percent (66.6%)**
13 **of the revenue shall be transferred to the treasurer of state for**
14 **deposit in the arbitration fund established by section 4.8 of this**
15 **chapter.**

16 SECTION 2. IC 6-1.1-5.5-4.8 IS ADDED TO THE INDIANA
17 CODE AS A **NEW** SECTION TO READ AS FOLLOWS



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[EFFECTIVE JULY 1, 2003]: **Sec. 4.8. (a) The arbitration fund is established to receive fees deposited under section 4 of this chapter to pay the expenses of voluntary arbitration conducted under rules adopted by the Indiana board under IC 6-1.5-6-2(a)(3)(C). The fund shall be administered by the treasurer of state.**

(b) The expenses of administering the fund shall be paid from money in the fund.

(c) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public money may be invested. Interest that accrues from these investments shall be deposited in the fund.

SECTION 3. IC 6-1.1-12.1-4.5, AS AMENDED BY P.L.90-2002, SECTION 120, AND AS AMENDED BY P.L.178-2002, SECTION 17, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 4.5. (a) For purposes of this section, "personal property" means personal property other than inventory (as defined in IC 6-1.1-3-11(a)).

(b) An applicant must provide a statement of benefits to the designating body. The applicant must provide the completed statement of benefits form to the designating body before the hearing specified in section 2.5(c) of this chapter or before the installation of the new manufacturing equipment or new research and development equipment, or both, for which the person desires to claim a deduction under this chapter. The *state board of tax commissioners department of local government finance* shall prescribe a form for the statement of benefits. The statement of benefits must include the following information:

(1) A description of the new manufacturing equipment or new research and development equipment, or both, that the person proposes to acquire.

(2) With respect to:

(A) new manufacturing equipment not used to dispose of solid waste or hazardous waste by converting the solid waste or hazardous waste into energy or other useful products; and

(B) new research and development equipment;

an estimate of the number of individuals who will be employed or whose employment will be retained by the person as a result of the installation of the new manufacturing equipment or new research and development equipment, or both, and an estimate of the annual salaries of these individuals.

(3) An estimate of the cost of the new manufacturing equipment or new research and development equipment, or both.

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(4) With respect to new manufacturing equipment used to dispose of solid waste or hazardous waste by converting the solid waste or hazardous waste into energy or other useful products, an estimate of the amount of solid waste or hazardous waste that will be converted into energy or other useful products by the new manufacturing equipment.

~~With the approval of the state board of tax commissioners, department of local government finance~~ The statement of benefits may be incorporated in a designation application. Notwithstanding any other law, a statement of benefits is a public record that may be inspected and copied under IC 5-14-3-3.

(c) The designating body must review the statement of benefits required under subsection (b). The designating body shall determine whether an area should be designated an economic revitalization area or whether the deduction shall be allowed, based on (and after it has made) the following findings:

(1) Whether the estimate of the cost of the new manufacturing equipment or new research and development equipment, or both, is reasonable for equipment of that type.

(2) With respect to:

(A) new manufacturing equipment not used to dispose of solid waste or hazardous waste by converting the solid waste or hazardous waste into energy or other useful products; and

(B) new research and development equipment;

whether the estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the installation of the new manufacturing equipment or new research and development equipment, or both.

(3) Whether the estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed installation of new manufacturing equipment or new research and development equipment, or both.

(4) With respect to new manufacturing equipment used to dispose of solid waste or hazardous waste by converting the solid waste or hazardous waste into energy or other useful products, whether the estimate of the amount of solid waste or hazardous waste that will be converted into energy or other useful products can be reasonably expected to result from the installation of the new manufacturing equipment.

(5) Whether any other benefits about which information was

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requested are benefits that can be reasonably expected to result from the proposed installation of new manufacturing equipment or new research and development equipment, or both.

(6) Whether the totality of benefits is sufficient to justify the deduction.

The designating body may not designate an area an economic revitalization area or approve the deduction unless it makes the findings required by this subsection in the affirmative.

(d) *Except as provided in subsection (f), an owner of new manufacturing equipment whose statement of benefits is approved before May 1, 1991, is entitled to a deduction from the assessed value of that equipment for a period of five (5) years. Except as provided in subsections (f) and (i), subsection (h), an owner of new manufacturing equipment or new research and development equipment, or both, whose statement of benefits is approved after June 30, 2000, is entitled to a deduction from the assessed value of that equipment for the number of years determined by the designating body under subsection (h). (g). Except as provided in subsection (f) and (g), and in section 2(i)(3) of this chapter, the amount of the deduction that an owner is entitled to for a particular year equals the product of:*

(1) the assessed value of the new manufacturing equipment or new research and development equipment, or both, in the year *that the equipment is installed; of deduction under the table set forth in subsection (e); multiplied by*

(2) the percentage prescribed in the table set forth in subsection (e).

(e) The percentage to be used in calculating the deduction under subsection (d) is as follows:

(1) For deductions allowed over a one (1) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%
2nd and thereafter	0%

(2) For deductions allowed over a two (2) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%
2nd	50%
3rd and thereafter	0%

(3) For deductions allowed over a three (3) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%
2nd	66%
3rd	33%



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1	4th and thereafter	0%
2	(4) For deductions allowed over a four (4) year period:	
3	YEAR OF DEDUCTION	PERCENTAGE
4	1st	100%
5	2nd	75%
6	3rd	50%
7	4th	25%
8	5th and thereafter	0%
9	(5) For deductions allowed over a five (5) year period:	
10	YEAR OF DEDUCTION	PERCENTAGE
11	1st	100%
12	2nd	80%
13	3rd	60%
14	4th	40%
15	5th	20%
16	6th and thereafter	0%
17	(6) For deductions allowed over a six (6) year period:	
18	YEAR OF DEDUCTION	PERCENTAGE
19	1st	100%
20	2nd	85%
21	3rd	66%
22	4th	50%
23	5th	34%
24	6th	25%
25	7th and thereafter	0%
26	(7) For deductions allowed over a seven (7) year period:	
27	YEAR OF DEDUCTION	PERCENTAGE
28	1st	100%
29	2nd	85%
30	3rd	71%
31	4th	57%
32	5th	43%
33	6th	29%
34	7th	14%
35	8th and thereafter	0%
36	(8) For deductions allowed over an eight (8) year period:	
37	YEAR OF DEDUCTION	PERCENTAGE
38	1st	100%
39	2nd	88%
40	3rd	75%
41	4th	63%
42	5th	50%

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1	6th	38%
2	7th	25%
3	8th	13%
4	9th and thereafter	0%

(9) For deductions allowed over a nine (9) year period:

6	YEAR OF DEDUCTION	PERCENTAGE
7	1st	100%
8	2nd	88%
9	3rd	77%
10	4th	66%
11	5th	55%
12	6th	44%
13	7th	33%
14	8th	22%
15	9th	11%
16	10th and thereafter	0%

(10) For deductions allowed over a ten (10) year period:

18	YEAR OF DEDUCTION	PERCENTAGE
19	1st	100%
20	2nd	90%
21	3rd	80%
22	4th	70%
23	5th	60%
24	6th	50%
25	7th	40%
26	8th	30%
27	9th	20%
28	10th	10%
29	11th and thereafter	0%

(f) *With respect to new manufacturing equipment and new research and development equipment installed before March 2, 2001, the deduction under this section is the amount that causes the net assessed value of the property after the application of the deduction under this section to equal the net assessed value after the application of the deduction under this section that results from computing:*

(1) the deduction under this section as in effect on March 1, 2001; and

(2) the assessed value of the property under 50 IAC 4.2, as in effect on March 1, 2001, or, in the case of property subject to IC 6-1.1-8, 50 IAC 5.1, as in effect on March 1, 2001.

Notwithstanding subsections (d) and (e), a deduction under this section is not allowed in the first year the deduction is claimed for new



1 *manufacturing equipment or new research and development*
 2 *equipment, or both, to the extent that it would cause the assessed value*
 3 *of all of the personal property of the owner in the taxing district in*
 4 *which the equipment is located (excluding personal property that is*
 5 *assessed as construction in process) to be less than the assessed value*
 6 *of all of the personal property of the owner in that taxing district*
 7 *(excluding personal property that is assessed as construction in*
 8 *process) in the immediately preceding year.*

9 *(g) If a deduction is not fully allowed under subsection (f) in the*
 10 *first year the deduction is claimed, then the percentages specified in*
 11 *subsection (d) or (e) apply in the subsequent years to the amount of*
 12 *deduction that was allowed in the first year.*

13 ~~(h)~~ (g) For an economic revitalization area designated before July
 14 1, 2000, the designating body shall determine whether a property owner
 15 whose statement of benefits is approved after April 30, 1991, is entitled
 16 to a deduction for five (5) or ten (10) years. For an economic
 17 revitalization area designated after June 30, 2000, the designating body
 18 shall determine the number of years the deduction is allowed. However,
 19 the deduction may not be allowed for more than ten (10) years. This
 20 determination shall be made:

21 (1) as part of the resolution adopted under section 2.5 of this
 22 chapter; or

23 (2) by resolution adopted within sixty (60) days after receiving a
 24 copy of a property owner's certified deduction application from
 25 the ~~state board of tax commissioners; department of local~~
 26 ~~government finance; county auditor.~~ **county auditor.** A certified copy of the
 27 resolution shall be sent to the county auditor. ~~and the state board~~
 28 ~~of tax commissioners; department of local government finance.~~

29 A determination about the number of years the deduction is allowed
 30 that is made under subdivision (1) is final and may not be changed by
 31 following the procedure under subdivision (2).

32 ~~(i)~~ (h) The owner of new manufacturing equipment that is directly
 33 used to dispose of hazardous waste is not entitled to the deduction
 34 provided by this section for a particular assessment year if during that
 35 assessment year the owner:

36 (1) is convicted of a violation under IC 13-7-13-3 (repealed),
 37 IC 13-7-13-4 (repealed), or IC 13-30-6; or

38 (2) is subject to an order or a consent decree with respect to
 39 property located in Indiana based on a violation of a federal or
 40 state rule, regulation, or statute governing the treatment, storage,
 41 or disposal of hazardous wastes that had a major or moderate
 42 potential for harm.



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SECTION 4. IC 6-1.1-12.1-4.6, AS AMENDED BY P.L.90-2002, SECTION 121, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 4.6. (a) A designating body may adopt a resolution to authorize a property owner to relocate new manufacturing equipment for which a deduction is being granted under this chapter. The resolution may provide that the new manufacturing equipment may only be relocated to:

(1) a new location within the same economic revitalization area; or

(2) a new location within a different economic revitalization area if the area is within the jurisdiction of the designating body.

(b) Before adopting a resolution under this section, the designating body shall conduct a public hearing on the proposed resolution. Notice of the public hearing shall be published in accordance with IC 5-3-1. In addition, the designating body shall notify each taxing unit within the original and the new economic revitalization area of the proposed resolution, including the date and time of the public hearing. If a resolution is adopted under this section, the designating body shall deliver a copy of the adopted resolution to the county auditor ~~and the department of local government finance~~ within thirty (30) days after its adoption.

(c) New manufacturing equipment relocated under this section remains eligible for the assessed value deduction under this chapter. The same deduction percentage is to be applied as if the new manufacturing equipment had not been relocated.

SECTION 5. IC 6-1.1-12.1-5.4, AS ADDED BY P.L.1-2002, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 5.4. (a) A person that desires to obtain the deduction provided by section 4.5 of this chapter must file a certified deduction application on forms prescribed by the department of local government finance with

(1) the auditor of the county in which the new manufacturing equipment or new research and development equipment, or both, is located. ~~and~~

(2) ~~the department of local government finance.~~

A person that timely files a personal property return under IC 6-1.1-3-7(a) for the year in which the new manufacturing equipment or new research and development equipment, or both, is installed must file the application between March 1 and May 15 of that year. A person that obtains a filing extension under IC 6-1.1-3-7(b) for the year in which the new manufacturing equipment or new research and development equipment, or both, is installed must file the application

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1 between March 1 and the extended due date for that year.

2 (b) The deduction application required by this section must contain
3 the following information:

4 (1) The name of the owner of the new manufacturing equipment
5 or new research and development equipment, or both.

6 (2) A description of the new manufacturing equipment or new
7 research and development equipment, or both.

8 (3) Proof of the date the new manufacturing equipment or new
9 research and development equipment, or both, was installed.

10 (4) The amount of the deduction claimed for the first year of the
11 deduction.

12 (c) This subsection applies to a deduction application with respect
13 to new manufacturing equipment or new research and development
14 equipment, or both, for which a statement of benefits was initially
15 approved after April 30, 1991. If a determination about the number of
16 years the deduction is allowed has not been made in the resolution
17 adopted under section 2.5 of this chapter, the county auditor shall send
18 a copy of the deduction application to the designating body, and the
19 designating body shall adopt a resolution under ~~section 4.5(h)(2)~~
20 **section 4.5(g)(2)** of this chapter.

21 (d) A deduction application must be filed under this section in the
22 year in which the new manufacturing equipment or new research and
23 development equipment, or both, is installed and in each of the
24 immediately succeeding years the deduction is allowed.

25 **(e) On verification of the correctness of a deduction application**
26 **by the assessor of the township in which the property is located, the**
27 **department of local government finance county auditor shall:**

28 ~~(1) review and verify the correctness of each deduction~~
29 ~~application; and shall notify the county auditor of the county in~~
30 ~~which the property is located that the deduction application is~~
31 ~~approved or denied~~

32 **(2) approve, deny, or that alter** the amount of the deduction. ~~is~~
33 ~~altered.~~

34 Upon ~~notification of~~ approval of the deduction application or of
35 alteration of the amount of the deduction, the county auditor shall make
36 the deduction. The county auditor shall notify the county property tax
37 assessment board of appeals of all deductions approved under this
38 section.

39 (f) If the ownership of new manufacturing equipment or new
40 research and development equipment, or both, changes, the deduction
41 provided under section 4.5 of this chapter continues to apply to that
42 equipment if the new owner:

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(1) continues to use the equipment in compliance with any standards established under section 2(g) of this chapter; and

(2) files the deduction applications required by this section.

(g) The amount of the deduction is the percentage under section 4.5 of this chapter that would have applied if the ownership of the property had not changed multiplied by the assessed value of the equipment for the year the deduction is claimed by the new owner.

~~(h) If a person desires to initiate an appeal of the department of local government finance's final determination, the person must file a petition with the Indiana board not more than forty-five (45) days after the department of local government finance gives the person notice of the final determination.~~

~~(i) If a person desires to initiate a proceeding for judicial review of the Indiana board's final determination, the person must petition for judicial review under IC 4-21.5-5 not more than forty-five (45) days after the Indiana board gives the person notice of the final determination.~~

SECTION 6. IC 6-1.1-12.1-5.8, AS AMENDED BY P.L.90-2002, SECTION 123, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 5.8. In lieu of providing the statement of benefits required by section 3 or 4.5 of this chapter and the additional information required by section 5.1 or 5.6 of this chapter, the designating body may, by resolution, waive the statement of benefits if the designating body finds that the purposes of this chapter are served by allowing the deduction and the property owner has, during the thirty-six (36) months preceding the first assessment date to which the waiver would apply, installed new manufacturing equipment or new research and development equipment, or both, or developed or rehabilitated property at a cost of at least ten million dollars (\$10,000,000) as determined by the ~~department of local government finance~~ **assessor of the township in which the property is located.**

SECTION 7. IC 6-1.1-12.1-5.9, AS AMENDED BY P.L.90-2002, SECTION 124, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 5.9. (a) This section does not apply to:

(1) a deduction under section 3 of this chapter for property located in a residentially distressed area; or

(2) any other deduction under section 3 or 4.5 of this chapter for which a statement of benefits was approved before July 1, 1991.

(b) ~~Within~~ **Not later than** forty-five (45) days after receipt of the information described in section 5.1 or 5.6 of this chapter, the designating body may determine whether the property owner has

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substantially complied with the statement of benefits approved under section 3 or 4.5 of this chapter. If the designating body determines that the property owner has not substantially complied with the statement of benefits and that the failure to substantially comply was not caused by factors beyond the control of the property owner (such as declines in demand for the property owner's products or services), the designating body shall mail a written notice to the property owner. The written notice must include the following provisions:

(1) An explanation of the reasons for the designating body's determination.

(2) The date, time, and place of a hearing to be conducted by the designating body for the purpose of further considering the property owner's compliance with the statement of benefits. The date of the hearing may not be more than thirty (30) days after the date on which the notice is mailed.

~~If a notice mailed to a property owner concerns a statement of benefits approved under section 4.5 of this chapter, the designating body shall also mail a copy of the notice to the department of local government finance.~~

(c) On the date specified in the notice described in subsection (b)(2), the designating body shall conduct a hearing for the purpose of further considering the property owner's compliance with the statement of benefits. Based on the information presented at the hearing by the property owner and other interested parties, the designating body shall again determine whether the property owner has made reasonable efforts to substantially comply with the statement of benefits and whether any failure to substantially comply was caused by factors beyond the control of the property owner. If the designating body determines that the property owner has not made reasonable efforts to comply with the statement of benefits, the designating body shall adopt a resolution terminating the property owner's deduction under section 3 or 4.5 of this chapter. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes.

(d) If the designating body adopts a resolution terminating a deduction under subsection (c), the designating body shall immediately mail a certified copy of the resolution to:

(1) the property owner; **and**

(2) the county auditor. **and**

~~(3) the department of local government finance if the deduction was granted under section 4.5 of this chapter.~~

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1 The county auditor shall remove the deduction from the tax duplicate
 2 and shall notify the county treasurer of the termination of the
 3 deduction. If the designating body's resolution is adopted after the
 4 county treasurer has mailed the statement required by IC 6-1.1-22-8,
 5 the county treasurer shall immediately mail the property owner a
 6 revised statement that reflects the termination of the deduction.

7 (e) A property owner whose deduction is terminated by the
 8 designating body under this section may appeal the designating body's
 9 decision by filing a complaint in the office of the clerk of the circuit or
 10 superior court together with a bond conditioned to pay the costs of the
 11 appeal if the appeal is determined against the property owner. An
 12 appeal under this subsection shall be promptly heard by the court
 13 without a jury and determined within thirty (30) days after the time of
 14 the filing of the appeal. The court shall hear evidence on the appeal and
 15 may confirm the action of the designating body or sustain the appeal.
 16 The judgment of the court is final and conclusive unless an appeal is
 17 taken as in other civil actions.

18 (f) If an appeal under subsection (e) is pending, the taxes resulting
 19 from the termination of the deduction are not due until after the appeal
 20 is finally adjudicated and the termination of the deduction is finally
 21 determined.

22 SECTION 8. IC 6-1.1-12.1-11.3, AS AMENDED BY P.L.4-2000,
 23 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2003]: Sec. 11.3. (a) This section applies only to the following
 25 requirements: ~~under section 3, of this chapter:~~

26 (1) Failure to provide the completed statement of benefits form to
 27 the designating body before the hearing required by section 2.5(c)
 28 of this chapter.

29 (2) Failure to submit the completed statement of benefits form to
 30 the designating body before the initiation of the redevelopment or
 31 rehabilitation or the installation of new manufacturing equipment
 32 or new research and development equipment, or both, for which
 33 the person desires to claim a deduction under this chapter.

34 (3) Failure to designate an area as an economic revitalization area
 35 before the initiation of the:

36 (A) redevelopment;

37 (B) installation of new manufacturing equipment or new
 38 research and development equipment, or both; or

39 (C) rehabilitation;

40 for which the person desires to claim a deduction under this
 41 chapter.

42 (4) Failure to make the required findings of fact before

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designating an area as an economic revitalization area or authorizing a deduction for new manufacturing equipment or new research and development equipment, or both, under section 2, 3, or 4.5 of this chapter.

(5) Failure to file a:

(A) timely; or

(B) complete;

deduction application under section 5 or 5.4 of this chapter.

(b) This section does not grant a designating body the authority to exempt a person from filing a statement of benefits or exempt a designating body from making findings of fact.

(c) A designating body may by resolution waive noncompliance described under subsection (a) under the terms and conditions specified in the resolution. Before adopting a waiver under this subsection, the designating body shall conduct a public hearing on the waiver.

SECTION 9. IC 6-1.1-15-3, AS AMENDED BY P.L.90-2002, SECTION 138, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 3. (a) A taxpayer may obtain a review by the Indiana board of a county property tax assessment board of appeals action with respect to the assessment of that taxpayer's tangible property if the county property tax assessment board of appeals' action requires the giving of notice to the taxpayer. A township assessor, county assessor, member of a county property tax assessment board of appeals, or county property tax assessment board of appeals that made the original determination under appeal under this section, or a county auditor who made the original enterprise zone inventory credit determination under appeal under IC 6-1.1-20.8, is a party to the review under this section to defend the determination. At the time that notice is given to the taxpayer, the taxpayer shall also be informed in writing of:

- (1) the taxpayer's opportunity for review under this section; and
- (2) the procedures the taxpayer must follow in order to obtain review under this section.

(b) A township assessor or county assessor may obtain a review by the Indiana board of any assessment which the township assessor or the county assessor has made, upon which the township assessor or the county assessor has passed, or which has been made over the township assessor's or the county assessor's protest.

(c) In order to obtain a review by the Indiana board under this section, the party must file a petition for review with the appropriate county assessor within thirty (30) days after the notice of the county property tax assessment board of appeals action is given to the

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taxpayer. A party that is:

(1) a township assessor or county assessor filing a petition under subsection (b); or

(2) a commercial or an industrial taxpayer;

must include with the petition a filing fee of fifty dollars (\$50). A party that is a residential or an agricultural taxpayer must include with the petition a filing fee of twenty-five dollars (\$25). If the party is a township assessor or county assessor, the filing fee is paid from funds from the township assessor's or county assessor's budget.

(d) The Indiana board shall prescribe the form of the petition for review of an assessment determination by the county property tax assessment board of appeals. The Indiana board shall issue instructions for completion of the form. The form and the instructions must be clear, simple, and understandable to the average individual. An appeal of such a determination must be made on the form prescribed by the Indiana board. The form must require the petitioner to specify the following:

(1) The items listed in section 1(e)(1) and 1(e)(2) of this chapter.

(2) The reasons why the petitioner believes that the assessment determination by the county property tax assessment board of appeals is erroneous.

(e) The county assessor shall transmit the petition for review **and the accompanying filing fee** to the Indiana board ~~within~~ **not later than ten (10) days after it the petition is filed. The Indiana board shall transfer any fees collected under this subsection to the treasurer of state for deposit in the state general fund.**

(f) If a township assessor or a member of the county property tax assessment board of appeals files a petition for review under this section concerning the assessment of a taxpayer's property, the county assessor must send a copy of the petition to the taxpayer.

SECTION 10. IC 6-1.1-15-4, AS AMENDED BY P.L.198-2001, SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 4. (a) After receiving a petition for review which is filed under section 3 of this chapter, the Indiana board shall conduct a hearing at its earliest opportunity. ~~In addition,~~ The Indiana board may:

(1) assign:

(A) limited; or

(B) no;

evidentiary value to the assessed valuation of tangible property determined by stipulation submitted as evidence of



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1 **a comparable sale; and**

2 **(2)** correct any errors that may have been made, and adjust the
3 assessment in accordance with the correction.

4 If the Indiana board conducts a site inspection of the property as part
5 of its review of the petition, the Indiana board shall give notice to all
6 parties of the date and time of the site inspection. The Indiana board is
7 not required to assess the property in question. The Indiana board shall
8 give notice of the date fixed for the hearing, by mail, to the taxpayer
9 and to the appropriate township assessor, county assessor, and county
10 auditor. The Indiana board shall give these notices at least thirty (30)
11 days before the day fixed for the hearing. The property tax assessment
12 board of appeals that made the determination under appeal under this
13 section may, with the approval of the county executive, file an amicus
14 curiae brief in the review proceeding under this section. The expenses
15 incurred by the property tax assessment board of appeals in filing the
16 amicus curiae brief shall be paid from the **property** reassessment fund
17 under ~~IC 6-1.1-4-27~~. **In addition, IC 6-1.1-4-27.5.** The executive of a
18 taxing unit may file an amicus curiae brief in the review proceeding
19 under this section if the property whose assessment is under appeal is
20 subject to assessment by that taxing unit.

21 (b) If a petition for review does not comply with the Indiana board's
22 instructions for completing the form prescribed under section 3 of this
23 chapter, the Indiana board shall return the petition to the petitioner and
24 include a notice describing the defect in the petition. The petitioner
25 then has thirty (30) days from the date on the notice to cure the defect
26 and file a corrected petition. The Indiana board shall deny a corrected
27 petition for review if it does not substantially comply with the Indiana
28 board's instructions for completing the form prescribed under section
29 3 of this chapter.

30 (c) The Indiana board shall prescribe a form for use in processing
31 petitions for review of actions by the county property tax assessment
32 board of appeals. The Indiana board shall issue instructions for
33 completion of the form. The form must require the Indiana board to
34 indicate agreement or disagreement with each item that is:

- 35 (1) indicated on the petition submitted under section 1(e) of this
36 chapter;
37 (2) included in the township assessor's response under section
38 1(g) of this chapter; and
39 (3) included in the county property tax assessment board of
40 appeals' findings, record, and determination under section 2.1(d)
41 of this chapter.

42 The form must also require the Indiana board to indicate the issues in

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dispute and its reasons in support of its resolution of those issues.

(d) After the hearing the Indiana board shall give the petitioner, the township assessor, the county assessor, and the county auditor:

- (1) notice, by mail, of its final determination;
- (2) a copy of the form completed under subsection (c); and
- (3) notice of the procedures they must follow in order to obtain court review under section 5 of this chapter.

(e) Except as provided in subsection (f), the Indiana board shall conduct a hearing ~~within~~ **not later than** nine (9) months after a petition in proper form is filed with the Indiana board, excluding any time due to a delay reasonably caused by the petitioner.

(f) With respect to an appeal of a real property assessment that takes effect on the assessment date on which a general reassessment of real property takes effect under IC 6-1.1-4-4, the Indiana board shall conduct a hearing ~~within~~ **not later than** one (1) year after a petition in proper form is filed with the Indiana board, excluding any time due to a delay reasonably caused by the petitioner.

(g) Except as provided in subsection (h), the Indiana board shall make a determination ~~within~~ **not later than** the later of ninety (90) days after the hearing or the date set in an extension order issued by the Indiana board.

(h) With respect to an appeal of a real property assessment that takes effect on the assessment date on which a general reassessment of real property takes effect under IC 6-1.1-4-4, the Indiana board shall make a determination ~~within~~ **not later than** the later of one hundred eighty (180) days after the hearing or the date set in an extension order issued by the Indiana board.

(i) **Except as provided in subsection (n),** the Indiana board may not extend the final determination date under subsection (g) or (h) by more than one hundred eighty (180) days. ~~The failure of~~ **If** the Indiana board **fails** to make a final determination within the time allowed by this subsection, ~~shall be treated as a final determination of the Indiana board to deny entity that initiated the petition may:~~

- (1) take no action and wait for the Indiana board to make a final determination; or**
- (2) petition for judicial review under section 5(g) of this chapter.**

(j) A final determination must include separately stated findings of fact for all aspects of the determination. Findings of ultimate fact must be accompanied by a concise statement of the underlying basic facts of record to support the findings. Findings must be based exclusively upon the evidence on the record in the proceeding and on matters

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officially noticed in the proceeding. Findings must be based upon a preponderance of the evidence.

(k) The Indiana board may limit the scope of the appeal to the issues raised in the petition and the evaluation of the evidence presented to the county property tax assessment board of appeals in support of those issues only if all persons participating in the hearing required under subsection (a) agree to the limitation. A person participating in the hearing required under subsection (a) is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the county property tax assessment board of appeals.

(l) The Indiana board:

(1) may require the parties to the appeal to file not more than five (5) business days before the date of the hearing required under subsection (a) documentary evidence or summaries of statements of testimonial evidence; and

(2) may require the parties to the appeal to file not more than fifteen (15) business days before the date of the hearing required under subsection (a) lists of witnesses and exhibits to be introduced at the hearing.

(m) A party to a proceeding before the Indiana board shall provide to another party to the proceeding the information described in subsection (l) if the other party requests the information in writing at least ten (10) days before the deadline for filing of the information under subsection (l).

(n) The county assessor may:

(1) intervene; or

(2) with the approval of the township assessor, represent the township assessor;

in a review proceeding under this section.

(o) The Indiana board may base its final determination on a stipulation between the respondent and the petitioner. If the final determination is based on a stipulated assessed valuation of tangible property, the Indiana board may order the placement of a notation on the permanent assessment record of the tangible property that the assessed valuation was determined by stipulation.

The Indiana board may:

(1) order that a final determination under this subsection has no precedential value; or

(2) specify a limited precedential value of a final determination under this subsection.

SECTION 11. IC 6-1.1-15-5, AS AMENDED BY P.L.178-2002,

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SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 5. (a) ~~Within~~ **Not later than** fifteen (15) days after the Indiana board gives notice of its final determination under section 4 of this chapter to the party or the maximum allowable time for the issuance of a final determination by the Indiana board under section 4 of this chapter expires, a party to the proceeding may request a rehearing before the Indiana board. The Indiana board may conduct a rehearing and affirm or modify its final determination, giving the same notices after the rehearing as are required by section 4 of this chapter. The Indiana board has fifteen (15) days after receiving a petition for a rehearing to determine whether to grant a rehearing. Failure to grant a rehearing ~~within~~ **not later than** fifteen (15) days after receiving the petition shall be treated as a final determination to deny the petition. A petition for a rehearing does not toll the time in which to file a petition for judicial review unless the petition for rehearing is granted. If the Indiana board determines to rehear a final determination, the Indiana board:

(1) may conduct the additional hearings that the Indiana board determines necessary or review the written record without additional hearings; and

(2) shall issue a final determination ~~within~~ **not later than** ninety (90) days after notifying the parties that the Indiana board will rehear the final determination.

~~Failure of If~~ **If** the Indiana board ~~fails~~ to make a final determination within the time allowed under subdivision (2), ~~shall be treated as a final determination affirming the original decision of the Indiana board.~~ **entity that initiated the petition for rehearing may take no action and wait for the Indiana board to make a final determination or petition for judicial review under subsection (g).**

(b) A person may petition for judicial review of the final determination of the Indiana board regarding the assessment of that person's tangible property. The action shall be taken to the tax court under IC 4-21.5-5. Petitions for judicial review may be consolidated at the request of the appellants if it can be done in the interest of justice. The property tax assessment board of appeals that made the determination under appeal under this section may, with the approval of the county executive, file an amicus curiae brief in the review proceeding under this section. The expenses incurred by the property tax assessment board of appeals in filing the amicus curiae brief shall be paid from the **property** reassessment fund under ~~IC 6-1.1-4-27. In addition, IC 6-1.1-4-27.5.~~ The executive of a taxing unit may file an amicus curiae brief in the review proceeding under this section if the

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property whose assessment is under appeal is subject to assessment by that taxing unit. The department of local government finance may intervene in an action taken under this subsection if the interpretation of a rule of the department is at issue in the action. A:

(1) township assessor, county assessor, member of a county property tax assessment board of appeals, or county property tax assessment board of appeals that made the original assessment determination under appeal under this section; or

(2) county auditor who made the original enterprise zone inventory credit determination under appeal under IC 6-1.1-20.8; is a party to the review under this section to defend the determination.

(c) **Except as provided in subsection (g),** to initiate a proceeding for judicial review under this section, a person must take the action required by subsection (b) ~~within:~~ **not later than:**

(1) forty-five (45) days after the Indiana board gives the person notice of its final determination, unless a rehearing is conducted under subsection (a); or

(2) thirty (30) days after the Indiana board gives the person notice under subsection (a) of its final determination, if a rehearing is conducted under subsection (a) or the maximum time elapses for the Indiana board to make a determination under this section.

(d) The failure of the Indiana board to conduct a hearing within the period prescribed in section 4(f) or 4(g) of this chapter does not constitute notice to the person of an Indiana board final determination.

(e) The county executive may petition for judicial review to the tax court in the manner prescribed in this section upon request by the county assessor or elected township assessor.

(f) If the county executive determines upon a request under this subsection to not appeal to the tax court:

(1) the entity described in subsection (b) that made the original determination under appeal under this section may take an appeal to the tax court in the manner prescribed in this section using funds from that entity's budget; and

(2) the petitioner may not be represented by the attorney general in an action described in subdivision (1).

(g) If the maximum time elapses for the Indiana board to give notice of its final determination under section 4 of this chapter, a person may initiate a proceeding for judicial review by taking the action required by subsection (b) at any time after the maximum time elapses. If a judicial proceeding is initiated under this subsection, the tax court shall determine the matter de novo.

SECTION 12. IC 6-1.1-15-6, AS AMENDED BY P.L.198-2001,



SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 6. (a) **Except with respect to a petition filed under section 5(g) of this chapter**, if a petition for judicial review is initiated by a person under section 5 of this chapter, the Indiana board shall prepare a certified record of the proceedings related to the petition.

(b) The record for judicial review **required under subsection (a)** must include the following documents and items:

(1) Copies of all papers submitted to the Indiana board during the course of the action and copies of all papers provided to the parties by the Indiana board. For purposes of this subdivision, the term "papers" includes, without limitation, all notices, petitions, motions, pleadings, orders, orders on rehearing, briefs, requests, intermediate rulings, photographs, and other written documents.

(2) Evidence received or considered by the Indiana board.

(3) A statement of whether a site inspection was conducted, and, if a site inspection was conducted, either:

(A) a summary report of the site inspection; or

(B) a videotape transcript of the site inspection.

(4) A statement of matters officially noticed.

(5) Proffers of proof and objections and rulings on them.

(6) Copies of proposed findings, requested orders, and exceptions.

(7) Either:

(A) a transcription of the audio tape of the hearing; or

(B) a transcript of the hearing prepared by a court reporter.

Copies of exhibits that, because of their nature, cannot be incorporated into the certified record must be kept by the Indiana board until the appeal is finally terminated. However, this evidence must be briefly named and identified in the transcript of the evidence and proceedings.

(c) **Except with respect to a petition filed under section 5(g) of this chapter**, if the tax court judge finds that:

(1) a report of all or a part of the evidence or proceedings at a hearing conducted by the Indiana board was not made; or

(2) a transcript is unavailable;

a party to the appeal initiated under section 5 of this chapter may, at the discretion of the tax court judge, prepare a statement of the evidence or proceedings. The statement must be submitted to the tax court and also must be served on all other parties. A party to the proceeding may serve objections or prepare amendments to the statement not later than ten (10) days after service.

SECTION 13. IC 6-1.1-15-12, AS AMENDED BY P.L.90-2002, SECTION 141, IS AMENDED TO READ AS FOLLOWS

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[EFFECTIVE JULY 1, 2003]: Sec. 12. (a) Subject to the limitations contained in subsections (c) and (d), a county auditor shall correct errors which are discovered in the tax duplicate for any one (1) or more of the following reasons:

- (1) The description of the real property was in error.
- (2) The assessment was against the wrong person.
- (3) Taxes on the same property were charged more than one (1) time in the same year.
- (4) There was a mathematical error in computing the taxes or penalties on the taxes.
- (5) There was an error in carrying delinquent taxes forward from one (1) tax duplicate to another.
- (6) The taxes, as a matter of law, were illegal.
- (7) There was a mathematical error in computing an assessment.
- (8) Through an error of omission by any state or county officer the taxpayer was not given credit for an exemption or deduction permitted by law.

(b) The county auditor shall correct an error described under subsection (a)(1), (a)(2), (a)(3), (a)(4), or (a)(5) when the county auditor finds that the error exists.

(c) If the tax is based on an assessment made or determined by the state board of tax commissioners (before the board was abolished) or the department of local government finance, the county auditor shall not correct an error described under subsection (a)(6), (a)(7), or (a)(8) until after the correction is either approved by the department of local government finance or ordered by the tax court.

(d) If the tax is not based on an assessment made or determined by the state board of tax commissioners (before the board was abolished) or the department of local government finance, the county auditor shall correct an error described under subsection (a)(6), (a)(7), or (a)(8) only if the correction is first approved by at least two (2) of the following officials:

- (1) The township assessor.
- (2) The county auditor.
- (3) The county assessor.

If two (2) of these officials do not approve such a correction, the county auditor shall refer the matter to the county property tax assessment board of appeals for determination. The county property tax assessment board of appeals shall provide a copy of the determination to the taxpayer and to the county auditor.

(e) A taxpayer may appeal a determination of the county property tax assessment board of appeals to the Indiana board for a final

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administrative determination. **The taxpayer shall file a petition with and pay a filing fee to the county assessor as required under section 3 of this chapter, and** an appeal under this section shall be conducted in the same manner as appeals under sections 4 through 8 of this chapter. The Indiana board shall send the final administrative determination to the taxpayer, the county auditor, the county assessor, and the township assessor.

(f) If a correction or change is made in the tax duplicate after it is delivered to the county treasurer, the county auditor shall transmit a certificate of correction to the county treasurer. The county treasurer shall keep the certificate as the voucher for settlement with the county auditor.

(g) A taxpayer that files a personal property tax return under IC 6-1.1-3 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's personal property tax return. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's personal property tax return, the taxpayer must instead file an amended personal property tax return under IC 6-1.1-3-7.5.

SECTION 14. IC 6-1.1-20.8-2.5, AS ADDED BY P.L.198-2001, SECTION 57, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 2.5. (a) A person that desires to claim the credit provided by section 1 of this chapter shall file a certified application, on forms prescribed by the department of local government finance, with

(1) the auditor of the county where the property for which the credit is claimed was located on the assessment date. ~~and~~

~~(2) the department of local government finance.~~

A person that timely files a personal property return under IC 6-1.1-3-7(a) for an assessment year must file the application between March 1 and May 15 of that year in order to obtain the credit in the following year. A person that obtains a filing extension under IC 6-1.1-3-7(b) for an assessment year must file the application between March 1 and the extended due date for that year in order to obtain the credit in the following year.

(b) A taxpayer shall include on an application filed under this section all information that the department of local government finance requires to determine eligibility for the credit provided under this chapter.

(c) Compliance with this chapter does not exempt a person from compliance with IC 4-4-6.1-2.5.

SECTION 15. IC 6-1.1-20.8-3, AS AMENDED BY P.L.198-2001,



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SECTION 58, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 3. (a) The county auditor shall determine the eligibility of each applicant under this chapter and shall notify the applicant the department of local government finance; and the Indiana board of the determination before August 15 of the year in which the application is made. This notice must contain a statement that:

- (1) the applicant is entitled to appeal a denial of eligibility; and
- (2) the department of local government finance may, upon its own initiative, review the application and deny the credit.

(b) If the county auditor determines that an applicant is not eligible, the applicant may appeal for a review of the application by the Indiana board. An appeal is perfected by the filing of a written request for review with the Indiana board not later than thirty (30) days after the date on the county auditor's notice. The request must:

- (1) state the name of the applicant;
- (2) identify the application; and
- (3) state the reasons the applicant believes that the county auditor's decision is incorrect.

(c) The Indiana board shall review the application of any applicant who files an appeal under subsection (b). The Indiana board shall notify the applicant and the county auditor of the Indiana board's decision to allow or disallow the credit.

(d) The department of local government finance may review any application and if it finds that the applicant has been denied but is eligible or that the applicant is not eligible, the department shall notify the applicant and the county auditor of the department's decision to allow or disallow the credit.

(e) If a person desires to initiate a proceeding for judicial review of the Indiana board's final determination under subsection (c), the person must petition for judicial review under IC 4-21.5-5 not more than forty-five (45) days after the Indiana board gives the person notice of the final determination.

(f) If a person desires to initiate an appeal of the decision of the department of local government finance to disallow the credit under subsection (d), the person shall file a petition for review with the Indiana board not more than forty-five (45) days after the department gives the person notice of the decision.

(g) If a person desires to initiate a proceeding for judicial review of the Indiana board's final determination under subsection (f), the person must petition for judicial review under IC 4-21.5-5 not more than forty-five (45) days after the Indiana board gives the person notice of the final determination.

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SECTION 16. IC 6-1.1-20.8-4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: **Sec. 4. An urban enterprise association created under IC 4-4-6.1-4 may by resolution waive failure to file a:**

(1) timely; or

(2) complete;

credit application under section 2.5 of this chapter. Before adopting a waiver under this subsection, the urban enterprise association shall conduct a public hearing on the waiver.

SECTION 17. IC 6-1.5-1-4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: **Sec. 4. "Small claim" means an appeal:**

(1) under IC 6-1.5-4-1 of a determination of assessed valuation of tangible property by:

(A) an assessing official; or

(B) the county property tax assessment board of appeals; that does not exceed five hundred thousand dollars (\$500,000); or

(2) under IC 6-1.5-5-1 of a final determination of assessed valuation of tangible property under:

(A) IC 6-1.1-8; or

(B) IC 6-1.1-16;

by the department of local government finance that does not exceed five hundred thousand dollars (\$500,000).

SECTION 18. IC 6-1.5-5-1, AS AMENDED BY P.L.178-2002, SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: **Sec. 1. (a) The Indiana board shall conduct impartial review of all appeals of final determinations of the department of local government finance made under the following:**

(1) IC 6-1.1-8.

~~**(2) IC 6-1.1-12.1.**~~

~~**(3) (2) IC 6-1.1-14.**~~

~~**(4) (3) IC 6-1.1-16.**~~

~~**(5) (4) IC 6-1.1-26-2.**~~

(b) Each notice of final determination issued by the department of local government finance under a statute listed in subsection (a) must give the taxpayer notice of:

(1) the opportunity for review under this section; and

(2) the procedures the taxpayer must follow in order to obtain review under this section.

(c) Except as provided in subsections subsection (e), and ~~(f)~~, in



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order to obtain a review by the Indiana board under this section, the taxpayer must file a petition for review with the appropriate county assessor ~~within not later than~~ forty-five (45) days after the notice of the department of local government finance's action is given to the taxpayer. **A commercial or an industrial taxpayer must include with the petition a filing fee of fifty dollars (\$50). A residential or an agricultural taxpayer must include with the petition a filing fee of twenty-five dollars (\$25).**

(d) The county assessor shall transmit a petition for review under subsection (c) **and the accompanying filing fee** to the Indiana board ~~within not later than~~ ten (10) days after it ~~the~~ petition is filed. **The Indiana board shall transfer any fees collected under this subsection to the treasurer of state for deposit in the state general fund.**

(e) In order to obtain a review by the Indiana board of an appeal of a final determination of the department of local government finance under IC 6-1.1-8-30, the public utility company must follow the procedures in IC 6-1.1-8-30.

~~(f) In order to obtain a review by the Indiana board of an appeal of a final determination of the department of local government finance under IC 6-1.1-12.1-5.7(h), the person must follow the procedures in IC 6-1.1-12.1-5.7(h).~~

SECTION 19. IC 6-1.5-5-2, AS ADDED BY P.L.198-2001, SECTION 95, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 2. (a) After receiving a petition for review that is filed under a statute listed in section 1(a) of this chapter, the Indiana board shall, at its earliest opportunity:

- (1) conduct a hearing; or
- (2) cause a hearing to be conducted by an administrative law judge.

The Indiana board may determine to conduct the hearing under subdivision (1) on its own motion or on request of a party to the appeal.

(b) In its resolution of a petition, the Indiana board may:

- (1) assign:
 - (A) limited; or
 - (B) no;
 - evidentiary value to the assessed valuation of tangible property determined by stipulation submitted as evidence of a comparable sale; and
- (2) correct any errors that may have been made, and adjust the assessment in accordance with the correction.

(c) The Indiana board shall give notice of the date fixed for the

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hearing, by mail, to:

- (1) the taxpayer;
- (2) the department of local government finance; and
- (3) the appropriate:
 - (A) township assessor;
 - (B) county assessor; and
 - (C) county auditor.

(d) The Indiana board shall give the notices required under subsection (c) at least thirty (30) days before the day fixed for the hearing.

SECTION 20. IC 6-1.5-5-4, AS ADDED BY P.L.198-2001, SECTION 95, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 4. (a) An administrative law judge who conducts a hearing shall submit a written report of findings of fact and conclusions of law to the Indiana board.

(b) After reviewing the report of the administrative law judge, the Indiana board may take additional evidence or hold additional hearings.

(c) The Indiana board may base its final determination on a stipulation between the respondent and the petitioner. If the final determination is based on a stipulated assessed valuation of tangible property, the Indiana board may order the placement of a notation on the permanent assessment record of the tangible property that the assessed valuation was determined by stipulation. The Indiana board may:

- (1) order that a final determination under this subsection has no precedential value; or**
- (2) specify a limited precedential value of a final determination under this subsection.**

(d) If the Indiana board does not issue its final determination under subsection (c), the Indiana board shall base its final determination on:

- (1) the:
 - (A) report of the administrative law judge; or
 - (B) evidence received at a hearing conducted by the Indiana board;
- (2) any additional evidence taken by the Indiana board; and
- (3) any records that the Indiana board considers relevant.

SECTION 21. IC 6-1.5-6-2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 2. (a) **The Indiana board may adopt rules under IC 4-22-2, including emergency rules under IC 4-22-2-37.1, to:**

- (1) require appraisals of tangible property submitted as**

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evidence in proceedings before the Indiana board under this article to:

- (A) comply with the Uniform Standards of Professional Appraisal Practices; and
- (B) include any information identified by the Indiana board;

(2) establish standards for:

- (A) determining the existence; and
- (B) establishing the amount;

of obsolescence in the assessment of tangible property; and

(3) establish procedures for the conduct of proceedings before the Indiana board under this article, including procedures for:

- (A) prehearing conferences;
- (B) hearings;
- (C) allowing the Indiana board to make a determination that a petition does not require a hearing because it presents substantially the same issue that was decided in a prior Indiana board determination;
- (D) voluntary arbitration;
- (E) voluntary mediation;
- (F) discovery;
- (G) evidentiary matters;
- (H) briefing;
- (I) application of the Indiana Rules of Trial Procedure;
- (J) submission of an agreed record;
- (K) joinder of petitions concerning the same or similar issues;
- (L) summary judgment;
- (M) small claims; and
- (N) any other matter determined by the Indiana board.

(b) Rules under subsection (a)(3)(M):

(1) may include rules that:

- (A) prohibit discovery;
- (B) restrict the length of a hearing; and
- (C) establish when a hearing is not required; and

(2) must include rules that:

- (A) permit a party to a proceeding subject to the Indiana board's procedures for small claims to elect that those procedures do not apply to the proceeding; and
- (B) permit an agreement among all parties to a proceeding not subject to the Indiana board's procedures for small

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claims that those procedures apply to the proceeding.

SECTION 22. IC 36-2-9-20, AS ADDED BY P.L.178-2002,
SECTION 115, IS AMENDED TO READ AS FOLLOWS
[EFFECTIVE JULY 1, 2003]: Sec. 20. The county auditor shall:

(1) maintain an electronic data file of the information contained
on the tax duplicate for all:

(A) parcels; and

(B) personal property returns;

for each township in the county as of each assessment date;

(2) maintain the file in the form required by:

(A) the legislative services agency; and

(B) the department of local government finance; and

(3) transmit the data in the file with respect to the assessment date
of each year before ~~October 1~~ **March 1** of the **next** year to:

(A) the legislative services agency; and

(B) the department of local government finance.

SECTION 23. [EFFECTIVE JULY 1, 2003] **(a) IC 6-1.1-12.1-11.3,**
as amended by this act, applies only to property taxes first due and
payable after December 31, 2003.

(b) This SECTION expires January 1, 2005.

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